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Proposed Special Litigation Counsel
for the Chapter 7 Trustee
KAVITA GUPTA

UNITED STATES BANKRUPTCY COURT

NORTHERN DISTRICT OF CALIFORNIA

SAN FRANCISCO DIVISION

In re GABRIEL TECHNOLOGIES CORP, et al, Debtors. E.I.N.s 22-3063052; 20-1711149	CASE NO. 13-30340 – DM (Case No. 13-30341) Chapter 7 (Jointly Administered) **DECLARATION OF KAVITA GUPTA IN SUPPORT OF APPLICATION OF CHAPTER 7 TRUSTEE FOR THE JOINTLY ADMINISTERED BANKRUPTCY ESTATES OF GABRIEL TECHNOLOGIES CORPORATION AND TRACE TECHOLOGIES LLC, FOR AN ORDER AUTHORIZING EMPLOYMENT OF BROWN RUDNICK LLP AS SPECIAL LITIGATION COUNSEL** **[NO HEARING REQUIRED PURSUANT TO LOCAL RULE 9014-1(b)(3)]**

8. I believe that Brown Rudnick (the "Firm") is well qualified to represent me in connection with (1) investigating, evaluating and negotiating or litigating claims held by the Bankruptcy Estates against Hughes and WHGC; and (2) investigating, evaluating, negotiating and, upon mutual agreement, litigating claims the Bankruptcy Estates may have against the Debtors' directors and officers. I believe that retaining the Firm as of January 13, 2015, for this purpose, is in the best interests of the Debtors and their creditors. If it becomes necessary for me to prosecute such claims against the Debtors' directors and officers, the Trustee will seek to employ the Firm on such terms and conditions as may be set forth in such application.

9. To the best of my knowledge, I believe that the Firm is not a disinterested person and that that it does not represent or hold any interest adverse to the Debtors or to the Bankruptcy Estates with respect to the matters on which the Firm is to be employed.

10. I believe that the terms of compensation set forth in the Application and in the Engagement Agreement attached to the Castaldi Decl. as Exhibit "1" are reasonable and commensurate with market fees for similar services.

11. I further believe that employing the Firm on the terms and conditions set forth in the Engagement Agreement is in the best interests of the Debtors and their creditors.

I declare under penalty of perjury under the laws of the State of California and United States of America that the foregoing is true and correct to the best of my knowledge and belief.

Executed on February 2, 2015, at Newport Beach, California.

Kavita Gupta

KAVITA GUPTA, Chapter 7 Trustee